

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 00-0221P

**Withholding Tax
January and February 2000**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer protests the penalty assessed for the late filing of its WH-1 for the tax periods ending January and February 2000. The department makes its decision based upon information contained in the file and taxpayer's protest letter dated May 3, 2000.

I. **Tax Administration** – Penalty

DISCUSSION

At issue is whether the taxpayer was negligent in timely filing its WH-1 returns.

Taxpayer requests a waiver of the late filing penalty due to its previous prompt payment history. In addition the deposit due date was changed from a month end due date to an early filer date which was overlooked for the first two payments.

A review of taxpayer's payment history indicates it had other late filings. In addition, taxpayer was notified that it was required to file early. Taxpayer has not provided reasonable cause to allow the

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PAGE #2

department to waive the late filing penalty.

FINDING

Taxpayer's protest is denied.

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